



General Assembly

***Amendment***

***February Session, 2018***

**LCO No. 4920**



Offered by:

REP. ROJAS, 9<sup>th</sup> Dist.

REP. DAVIS C., 57<sup>th</sup> Dist.

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To: Subst. House Bill No. **5429**

File No. 637

Cal. No. 417

***"AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES' RECOMMENDATIONS FOR INCREASED PENALTIES FOR CERTAIN CIGARETTE AND TOBACCO TAX VIOLATIONS."***

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 20-227a of the 2018 supplement to the general  
4 statutes is repealed and the following is substituted in lieu thereof  
5 (*Effective from passage*):

6 (a) Notwithstanding the provisions of sections 20-213, 20-217 and  
7 20-227, the Connecticut Board of Examiners of Embalmers and Funeral  
8 Directors and the Department of Public Health shall not take any  
9 disciplinary action pursuant to section 20-227 against a licensed  
10 embalmer or funeral director who received notification on or before  
11 October 1, 2017, that the licensee's score on the national board  
12 examination was invalidated as a result of the invalidation of such

13 score if the licensee (1) retakes and successfully completes the  
14 prescribed examination not later than October 1, 2018, or (2) completes  
15 forty-five hours of continuing education and submits certificates of  
16 course completion to the department on or before July 1, 2019. The  
17 hours of continuing education under this subsection shall be in  
18 addition to the hours required under section 20-219a.

19 (b) At least six of the hours under subdivision (2) of subsection (a) of  
20 this section shall be in the area of ethics. The remaining hours shall be  
21 in areas related to the licensee's practice, including, but not limited to,  
22 bereavement care, business management and administration, religious  
23 customs and traditions related to funerals, cremation services,  
24 cemetery services, natural sciences, preneed services, restorative arts  
25 and embalming, counseling, funeral service merchandising, sanitation  
26 and infection control, organ donation or hospice care. The continuing  
27 education under said subdivision shall consist of courses offered or  
28 approved by the Academy of Professional Funeral Service Practice,  
29 educational offerings by a hospital or other licensed health care  
30 institution or courses offered by a regionally accredited institution of  
31 higher education.

32 (c) Any affected licensee who fails to successfully complete the  
33 examination on or before October 1, 2018, or fails to complete the  
34 hours of continuing education under subdivision (2) of subsection (a)  
35 of this section on or before July 1, 2019, shall have his or her license to  
36 practice as an embalmer or funeral director annulled, subject to the  
37 provisions of section 4-182.

38 Sec. 502. Section 12-330c of the 2018 supplement to the general  
39 statutes is repealed and the following is substituted in lieu thereof  
40 (*Effective July 1, 2018*):

41 (a) (1) A tax is imposed on all untaxed tobacco products held in this  
42 state by any person. Except as otherwise provided in [subdivision]  
43 subdivisions (2) and (3) of this subsection, [with respect to the tax on  
44 cigars, or in subdivision (3) of this subsection with respect to the rate of

45 tax on snuff tobacco products,] the tax shall be imposed at the rate of  
46 fifty per cent of the wholesale sales price of such products.

47 (2) Notwithstanding the provisions of subdivision (1) of this  
48 subsection, in the case of cigars the tax shall not exceed fifty cents per  
49 cigar.

50 (3) The tax shall be imposed on snuff tobacco products, on the net  
51 weight as listed by the manufacturer, as follows: Three dollars per  
52 ounce of snuff and a proportionate tax at the like rate on all fractional  
53 parts of an ounce of snuff.

54 (b) [Such] (1) Except as provided in subdivision (2) of this  
55 subsection, such tax shall be imposed on the distributor or the  
56 unclassified importer at the time the tobacco product is manufactured,  
57 purchased, imported, received or acquired in this state.

58 (2) Cigars owned by a distributor that are located on the premises of  
59 a person who performs fulfillment services in this state for such  
60 distributor and (A) are exported from this state shall not be subject to  
61 the tax imposed by this chapter, or (B) are shipped, delivered or  
62 otherwise transferred to a Connecticut address shall be subject to the  
63 tax imposed by this chapter and such tax shall be imposed on the date  
64 of such shipment, delivery or transfer and paid with, and reported by  
65 such distributor on, the return prescribed under section 12-330d that  
66 corresponds to the month such shipment, delivery or transfer  
67 occurred. For purposes of this subdivision, "fulfillment services" means  
68 services that are performed by a person on the premises of such person  
69 on behalf of a distributor and that involve the receipt of orders from  
70 such distributor or an agent thereof, which orders are to be filled by  
71 the person from an inventory of cigars that are offered for sale by such  
72 distributor, and the shipment of such orders to customers of such  
73 distributor.

74 (3) The commissioner may require the person who performs  
75 fulfillment services to file a quarterly informational return with the  
76 commissioner with respect to cigars located on the premises of such

77 person, containing such information as the commissioner may  
78 prescribe.

79 (c) Such tax shall not be imposed on any tobacco products that (1)  
80 are exported from [the] this state, or (2) are not subject to taxation by  
81 this state pursuant to any laws of the United States.

82 (d) Any tax imposed under this chapter shall be reduced by fifty per  
83 cent for any product the Secretary of the United States Department of  
84 Health and Human Services determines to be a modified risk tobacco  
85 product pursuant to 21 USC 387k, as amended from time to time."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>from passage</i>	20-227a
Sec. 502	<i>July 1, 2018</i>	12-330c

Sec. 501	<i>from passage</i>	20-227a
Sec. 502	<i>July 1, 2018</i>	12-330c